

flat rate. The operator or the driver of a motor vehicle must also register annually and pay a fee for a new driver's licence; in Alberta and British Columbia, drivers' licences must be renewed every five years at a cost of \$5. Alberta, in addition to registration fees, imposes a milage tax on buses, based on milage operated outside city limits by public service vehicles carrying passengers.

Taxes on Mining Operations

All provinces except Prince Edward Island levy taxes of various kinds on mining operations. All provinces except Prince Edward Island and Alberta impose a tax on the income of firms engaged in mining operations in general or in specific kinds of mining operations. The Provinces of British Columbia, Alberta, Saskatchewan, Manitoba and Ontario impose a tax on the assessed value of minerals or a flat rate per acre of mining property.

Tax on Logging Operations

The Provinces of British Columbia and Ontario levy a tax on the income from logging operations of individuals, partnerships, associations or corporations engaged in this activity. In British Columbia the tax is 10 p.c. on income in excess of \$25,000. In Ontario, the rate is 9 p.c. on income in excess of \$10,000.

Business Taxes

The Province of Quebec imposes a tax of one-tenth of 1 p.c. on paid-up capital of corporations while Ontario levies a similar tax at the rate of one-twentieth of 1 p.c.

The Provinces of Quebec and Ontario have a place-of-business tax. In Quebec the tax ranges from \$20 to \$50 for each place of business with the higher amounts being levied in the cities of Montreal and Quebec. In Ontario, the tax for each permanent establishment is the lesser of \$50 or one-twentieth of 1 p.c. of paid-up capital of the corporation involved, but the total of the capital tax and the place-of-business tax cannot be less than \$20. Ontario also imposes an office tax of \$50 on every corporation that does not maintain a permanent establishment in the province but merely maintains a buying office, or merely holds certain provincial licences, or merely holds assets, or is represented by a resident employee or agent who is not deemed to operate a permanent establishment of the corporation.

Both provinces levy special taxes on certain kinds of companies such as banks, railway companies, express companies, trust companies, insurance companies and sleeping-car, parlour-car, and dining-car companies. In Ontario these special taxes and the capital and place-of-business taxes are payable only to the extent that they exceed the corporate income tax otherwise payable.

The Province of Prince Edward Island charges special annual licence fees to most insurance companies, banks, acceptance companies, chain theatres and chain stores, steamship companies, telephone, telegraph and electric light companies and brokers, as well as nominal licence fees to other incorporated companies, the latter being similar to filing fees in other provinces.

Land Transfer Taxes

The Provinces of Alberta and Ontario levy a tax based on the price at which ownership to land is transferred. In Alberta the rate is one-fifth of 1 p.c. up to \$5,000 and one-tenth of 1 p.c. over \$5,000; in Ontario a straight one-fifth of 1 p.c. tax is imposed. In Alberta the tax is in the form of an assurance fee, and an additional fee of 25 cents per \$1,000 is charged for registration of mortgages. In Quebec a tax of 2½ p.c. of the purchase price is imposed only when property is transferred under the Bankruptcy or Winding-Up Acts.

The Provinces of British Columbia, Saskatchewan and Manitoba do not have a land transfer tax but have an equivalent in the land title fees which are based on land values.